

Form <b>F-66 (IA-2)</b> (5-8-2013)					
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF IOWA CITY, IOWA DUE: December 1, 2013		16205200300000 City of Iowa City 410 E Washington Iowa City Iowa 52240  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		50,416,397		50,416,397	50,407,375
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		50,416,397		50,416,397	50,407,375
Delinquent property taxes		3,221		3,221	0
TIF revenues		376,193		376,193	507,060
Other city taxes		11,216,539	0	11,216,539	11,106,846
Licenses and permits		1,777,266	6,604	1,783,870	1,440,389
Use of money and property		827,058	1,178,419	2,005,477	2,050,311
Intergovernmental		19,033,149	36,641,498	55,674,647	73,395,851
Charges for fees and service		3,825,911	37,025,665	40,851,576	40,548,690
Special assessments		0	0	0	0
Miscellaneous		4,057,611	1,649,150	5,706,761	5,285,457
Other financing sources		39,845,968	32,674,265	72,520,233	118,429,595
Total revenues and other sources		131,379,313	109,175,601	240,554,914	303,171,574
Expenditures and Other Financing Uses					
Public safety		20,255,690	0	20,255,690	21,579,528
Public works		6,731,974	0	6,731,974	7,762,676
Health and social services		292,997	0	292,997	293,507
Culture and recreation		12,171,402	0	12,171,402	13,031,607
Community and economic development		10,157,929	0	10,157,929	15,387,711
General government		7,077,895	0	7,077,895	7,544,312
Debt service		19,170,582	0	19,170,582	20,326,046
Capital projects		21,665,402	0	21,665,402	84,671,232
Total governmental activities expenditures		97,523,871	0	97,523,871	170,596,619
Business type activities		0	89,618,102	89,618,102	98,682,581
Total ALL expenditures		97,523,871	89,618,102	187,141,973	269,279,200
Other financing uses, including transfers out		44,638,253	22,247,987	66,886,240	102,827,469
Total ALL expenditures/And other financing uses		142,162,124	111,866,089	254,028,213	372,106,669
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-10,782,811	-2,690,488	-13,473,299	-68,935,095
Beginning fund balance July 1, 2012		76,966,498	86,975,004	163,941,502	163,941,502
Ending fund balance June 30, 2013		66,183,687	84,284,516	150,468,203	95,006,407
Note - These balances do not include \$ 24,945,733 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 145,479 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 58,550,000	Other long-term debt		\$ 211,000
Revenue debt		\$ 61,960,000	Short-term debt		\$ 538,000
TIF Revenue debt		\$ 2,655,000			
			General obligation debt limit		\$ 230,650,565
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/30/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Marian Karr		→	(319)	356-5041	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF IOWA CITY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	27,937,927	9,540,584		12,937,886			50,416,397			50,416,397	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	27,937,927	9,540,584			12,937,886	0	0	50,416,397		T01	50,416,397	4
5	Delinquent property taxes	1,710	633			878			3,221		T01	3,221	5
6	Total property tax	27,939,637	9,541,217		12,938,764	0	0	50,419,618			50,419,618	6	
7	TIF revenues			376,193				376,193		T01	376,193	7	
	Other city taxes												
8	Utility tax replacement excise taxes	457,230	151,550		210,883			819,663		T15	819,663	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	592,826				288,045		880,871		T15	880,871	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	36,791	12,231		16,990			66,012		T19	66,012	12	
13	Hotel/motel tax	834,324						834,324		T19	834,324	13	
14	Other local option taxes	8,615,669						8,615,669		T09	8,615,669	14	
15	TOTAL OTHER CITY TAXES	10,536,840	163,781	0	227,873	288,045	0	11,216,539	0		11,216,539	15	
16	Section B - LICENSES AND PERMITS	1,777,266						1,777,266	6,604	T29	1,783,870	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	240,017	28,262	287	125,012	3,037	405	397,020	510,180	U20	907,200	18	
19	Rents and royalties	341,012	60,559			28,467		430,038	668,239	U40	1,098,277	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	581,029	88,821	287	125,012	31,504	405	827,058	1,178,419		2,005,477	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	66,936	595,836			558,746		1,221,518	19,790,391	B89	21,011,909	27	
28	Community development block grants		1,070,399					1,070,399		B50	1,070,399	28	
29	Housing and urban development		44,085					44,085	6,799,412	B50	6,843,497	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	66,936	1,710,320	0	0	558,746	0	2,336,002	26,589,803		28,925,805	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		6,508,053					6,508,053		C46	6,508,053	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	425,658	3,371,800			3,752,684		7,550,142	10,020,274	C89	17,570,416	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	425,658	9,879,853	0	0	3,752,684	0	14,058,195	10,020,274		24,078,469	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	70,346				91,050		161,396			161,396	63
64	Library service	448,750						448,750		D89	448,750	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	1,469,557	256,655					1,726,212		D89	1,726,212	66
67	Local grants and reimbursements	71,382						71,382	31,421	D89	102,803	67
68	School district - Mercer	99,404				10,036		109,440			109,440	68
69	MPOJC		121,772					121,772			121,772	69
70	<b>Total local grants and reimbursements</b>	2,159,439	378,427	0	0	101,086	0	2,638,952	31,421		2,670,373	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	2,652,033	11,968,600	0	0	4,412,516	0	19,033,149	36,641,498		55,674,647	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	8,673,278	A91	8,673,278	73
74	Sewer							0	12,890,590	A8Ø	12,890,590	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	17,035						17,035	3,833,612	A6Ø	3,850,647	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	7,888,763	A81	7,888,763	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0	1,948,274	A94	1,948,274	82
83	Cable TV							0	821,182	T15	821,182	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	969,936	A80	969,936	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	52,214						52,214		A89	52,214	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	5,224						5,224		A89	5,224	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	9,596	26,345			17,585		53,526		A44	53,526	94
95	Housing and urban renewal charges	383,833						383,833		A50	383,833	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	31,845						31,845		A03	31,845	98
99	Library charges	57						57		A89	57	99
100	Park, recreation, and cultural charges	745,920						745,920		A61	745,920	100
101	Animal control charges	8,873						8,873		A89	8,873	101
102	Other charges - <i>Specify</i>	2,527,008	16			360		2,527,384	30		2,527,414	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	3,781,605	26,361	0	0	17,945	0	3,825,911	37,025,665		40,851,576	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	390,623			170,143	447,288		1,008,054	400	U99	1,008,454	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	36,308						36,308	19,579	U11	55,887	110
111	Fines	1,053,764						1,053,764	253,183	U30	1,306,947	111
112	Internal service charges	102,783						102,783		NR	102,783	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Military Credit	9,369						9,369			9,369	114
115	Misc Sales	2,947						2,947	1,541		4,488	115
116	Commissions & Concessions	21,001						21,001	54,398		75,399	116
117	Misc Revenues	829,315	386,026		535,150	72,894		1,823,385	1,320,049		3,143,434	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	2,446,110	386,026	0	705,293	520,182	0	4,057,611	1,649,150		5,706,761	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	49,714,520	22,174,806	376,480	13,996,942	5,270,192	405	91,533,345	76,501,336		168,034,681	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	519,473	1,054,403	31,795		7,500		1,613,171	354,265	NR	1,967,436	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				75,931	2,614,088		2,690,019		NR	2,690,019	125
126	Proceeds of anticipatory warrants or other short-term debt	706,000	270,538					976,538		A89	976,538	126
127	<i>Regular transfers in and interfund loans</i>	9,339,373	765,703		646,544	23,229,336		33,980,956	32,320,000		66,300,956	127
128	<i>Internal TIF loans and transfers in</i>			36,150	454,522	94,612		585,284			585,284	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	10,564,846	2,090,644	67,945	1,176,997	25,945,536	0	39,845,968	32,674,265		72,520,233	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	60,279,366	24,265,450	444,425	15,173,939	31,215,728	405	131,379,313	109,175,601		240,554,914	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	40,461,985	2,311,621	-75,859	10,146,626	24,007,441	114,684	76,966,498	86,975,004		163,941,502	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	100,741,351	26,577,071	368,566	25,320,565	55,223,169	115,089	208,345,811	196,150,605		404,496,416	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	10,474,674						10,474,674		E62	10,474,674	2
3	Purchase of land and equipment	296,068						296,068		G62	296,068	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	6,992,430						6,992,430		E24	6,992,430	13
14	Purchase of land and equipment	92,789						92,789		G24	92,789	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	1,408,747						1,408,747		E66	1,408,747	18
19	Purchase of land and equipment	2,500						2,500		G66	2,500	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	650,770						650,770		E32	650,770	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction	22,295						22,295		F32	22,295	26
27	Other public safety — Current operation	51,940	263,477					315,417		E89	315,417	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	19,992,213	263,477	0	0	0	0	20,255,690			20,255,690	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		2,605,991					2,605,991		E44	2,605,991	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		35,945					35,945		F44	35,945	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		520,148					520,148		E44	520,148	48
49	Traffic control safety — Current operation		839,657					839,657		E44	839,657	49
50	Purchase of land and equipment		126,125					126,125		G44	126,125	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		626,780					626,780		E44	626,780	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,156,093						1,156,093		E44	1,156,093	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		334,285					334,285		E81	334,285	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	425,064	2,406					427,470		E89	427,470	65
66	Purchase of land and equipment	59,480						59,480		G89	59,480	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,640,637	5,091,337	0	0	0	0	6,731,974			6,731,974	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	292,997						292,997		E79	292,997	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	292,997	0	0	0	0	0	292,997			292,997	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA CITY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	5,623,412						5,623,412		E52	5,623,412	122
123	Purchase of land and equipment	69,433						69,433		G52	69,433	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,156,715						2,156,715		E61	2,156,715	127
128	Purchase of land and equipment	22,115						22,115		G61	22,115	128
129	Construction	3,227						3,227		F61	3,227	129
130	Recreation — Current operation	3,110,666						3,110,666		E61	3,110,666	130
131	Purchase of land and equipment	17,142						17,142		G61	17,142	131
132	Construction	12,526						12,526		F61	12,526	132
133	Cemetery — Current operation	310,477						310,477		E03	310,477	133
134	Purchase of land and equipment	5,170						5,170		G03	5,170	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	773,531						773,531		E61	773,531	136
137	Purchase of land and equipment	66,988						66,988		G61	66,988	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	12,171,402	0	0	0	0	0	12,171,402			12,171,402	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	519,486						519,486		E89	519,486	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	689,307		7,098				696,405		E89	696,405	143
144	Purchase of land and equipment	20,924						20,924		G89	20,924	144
145	Housing and urban renewal — Current operation	3,453	2,249,775					2,253,228		E50	2,253,228	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction	64,000						64,000		F50	64,000	147
148	Planning and zoning — Current operation	730,805						730,805		E29	730,805	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	1,511,346	4,361,735					5,873,081		E89	5,873,081	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	3,539,321	6,611,510	7,098	0	0	0	10,157,929			10,157,929	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	923,623						923,623		E29	923,623	160
161	Purchase of land and equipment	1,650						1,650		G29	1,650	161
162	Clerk, Treasurer, financial administration — Current operation	2,968,473						2,968,473		E23	2,968,473	162
163	Purchase of land and equipment	6,120						6,120		G23	6,120	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	654,800						654,800		E25	654,800	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	483,947						483,947		E31	483,947	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	932,368						932,368		E89	932,368	171
172	Other general government — Current operation	753,788	353,126					1,106,914		E89	1,106,914	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	6,724,769	353,126	0	0	0	0	7,077,895			7,077,895	176
177	<b>Section G — DEBT SERVICE</b>				19,170,582			19,170,582			19,170,582	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	19,170,582	0	0	19,170,582			19,170,582	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						21,665,402		21,665,402			21,665,402	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	21,665,402	0	21,665,402			21,665,402	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	21,665,402	0	21,665,402			21,665,402	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	44,361,339	12,319,450	7,098	19,170,582	21,665,402	0	97,523,871			97,523,871	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								5,124,374	E91	5,124,374	198
199	Purchase of land and equipment								203,138	G91	203,138	199
200	Construction								2,459,184	F91	2,459,184	200
201	Sewer and sewage disposal — Current operation								4,810,864	E80	4,810,864	201
202	Purchase of land and equipment								117,923	G80	117,923	202
203	Construction								31,712,572	F80	31,712,572	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								2,920,765	E60	2,920,765	210
211	Purchase of land and equipment								10,514	G60	10,514	211
212	Construction								684,502	F60	684,502	212
213	Airport — Current operation								322,056	E01	322,056	213
214	Purchase of land and equipment									G01	0	214
215	Construction								2,801,550	F01	2,801,550	215
216	Landfill/Garbage — Current operation								6,901,339	E81	6,901,339	216
217	Purchase of land and equipment								105,602	G81	105,602	217
218	Construction								770,867	F81	770,867	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								6,034,159	E94	6,034,159	222
223	Purchase of land and equipment								4,232	G94	4,232	223
224	Construction								124,272	F94	124,272	224
225	Cable TV, telephone, Internet — Current operation								665,066	E03	665,066	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation								7,606,667	E50	7,606,667	227
228	Purchase of land and equipment								1,741	G50	1,741	228
229	Construction									F50	0	229
230	Storm water — Current operation								695,404	E80	695,404	230
231	Purchase of land and equipment									G80	0	231
232	Construction								372,789	F80	372,789	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF IOWA CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								14,313,951		14,313,951	242
243	Enterprise Capital Projects								854,571		854,571	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								89,618,102		89,618,102	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	44,361,339	12,319,450	7,098	19,170,582	21,665,402	0	97,523,871	89,618,102		187,141,973	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	13,532,480	10,544,470			19,976,019		44,052,969	22,247,987		66,300,956	255
256	Internal TIF loans/repayments and transfers out			94,612	454,522	36,150		585,284			585,284	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	13,532,480	10,544,470	94,612	454,522	20,012,169	0	44,638,253	22,247,987		66,886,240	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	57,893,819	22,863,920	101,710	19,625,104	41,677,571	0	142,162,124	111,866,089		254,028,213	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						69,000	69,000			69,000	263
264	<b>Restricted</b>	23,971,299	4,409,692	293,844	6,433,311	17,174,782	46,089	52,329,017			52,329,017	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>	1,707,308						1,707,308			1,707,308	266
267	<b>Unassigned</b>	17,168,925	-696,541	-26,988	-737,850	-3,629,184		12,078,362			12,078,362	267
268	<b>Total Governmental</b>	42,847,532	3,713,151	266,856	5,695,461	13,545,598	115,089	66,183,687			66,183,687	268
269	<b>Proprietary</b>								84,284,516		84,284,516	269
270	<b>Total ending fund balance June 30, 2013</b>	42,847,532	3,713,151	266,856	5,695,461	13,545,598	115,089	66,183,687	84,284,516		150,468,203	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	100,741,351	26,577,071	368,566	25,320,565	55,223,169	115,089	208,345,811	196,150,605		404,496,416	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF IOWA CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$ 3,000,057
Health.....	M32	All other.....	L89 \$ 35,119
Highways.....	M44		
Transit subsidies.....	M94 978,958		
Libraries.....	M52		
Police protection.....	M62 143,965		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$ 21,869		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 39,743,590

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 21,420,000	29U \$	39U \$ 1,150,000	49U \$ 1,190,000	49U \$	49U \$ 19,080,000	49U \$	I91 \$ 812,986
2. Sewer utility	19U 40,070,000	29U	39U 4,865,000	49U	49U	49U 35,205,000	49U	I89 1,546,888
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 7,042,317	29U 2,655,000	39U 6,248,863	49U 794,454	49U 2,655,000	49U	49U	I89 336,367
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Parking	19U 8,190,000	29U	39U 515,000	49U	49U	49U 7,675,000	49U	I89 323,975
Multi Purpose	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U 66,782,683	29U	39U 10,217,137	49U 56,565,546	49U	49U	49U	I89 2,002,386
Housing	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U 211,000	29U	39U	49U	49U	49U	49U 211,000	I89 2,108
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	143,716,000	2,655,000	22,996,000	58,550,000	2,655,000	61,960,000	211,000	5,024,710

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$ 805,000
Outstanding as of JUNE 30, 2013	64V \$ 538,000

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	4,613,011,304	x .05 = \$	230,650,565

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		136,961,025	178,192,276
	21,451,623	19,779,628			

REMARKS

The variance in Cash Balance and Fund Balance is due to reporting on a modified cash basis. The majority of our revenues and expenses are reported on a cash basis, but we do record some liabilities and receivables for items such as subdivision escrows and customer deposits.

Beginning Fund Balance for the General Fund and Proprietary Fund were adjusted for reclassification of Mass Transit from the General Fund to a Proprietary fund.

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